



**SENATE AMENDMENT 7,
TO SENATE SUBSTITUTE AMENDMENT 1,
TO 1999 ASSEMBLY BILL 133**

June 30, 1999 – Offered by Senators DARLING, ROESSLER, PANZER, LAZICH,
DRZEWIECKI and WELCH.

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 850, line 3: after that line insert:

3 “**SECTION 1715m.** 71.07 (7s) of the statutes is created to read:

4 71.07 (7s) EDUCATIONAL EXPENSES CREDIT. (a) *Definitions.* In this subsection:

5 1. “Claimant” means an individual who is a pupil, or an individual who claims
6 a pupil as a dependent under section 151 (c) of the Internal Revenue Code, on his or
7 her tax return.

8 2. “Educational expenses” means tuition, books, room and board and
9 educational supplies that are directly related to a pupil’s attendance at an eligible
10 educational institution.

11 3. “Eligible institution” means a public or private postsecondary educational
12 institution that is accredited by the North Central Association of Colleges and

1 Schools, the Independent Schools Association of the Central States or the Wisconsin
2 Nonpublic School Accrediting Association, a technical school in this state or
3 accredited professional training courses.

4 4. “Pupil” means an individual who is enrolled in an eligible institution.

5 (b) *Filing claims.* Subject to the limitations provided in this subsection, a
6 claimant may claim as a credit against the tax imposed under s. 71.02, up to the
7 amount of those taxes, up to \$1,500 that are paid by a claimant for educational
8 expenses in the year to which the claim relates.

9 (c) *Limitations.* 1. No credit may be allowed under this subsection unless it
10 is claimed within the time period under s. 71.75 (2).

11 2. For a claimant who is a nonresident or part-year resident of this state and
12 who is a single person or a married person filing a separate return, multiply the
13 credit for which the claimant is eligible under par. (b) by a fraction the numerator of
14 which is the individual’s Wisconsin adjusted gross income and the denominator of
15 which is the individual’s federal adjusted gross income. If a claimant is married and
16 files a joint return, and if the claimant or the claimant’s spouse, or both, are
17 nonresidents or part-year residents of this state, multiply the credit for which the
18 claimant is eligible under par. (b) by a fraction the numerator of which is the couple’s
19 joint Wisconsin adjusted gross income and the denominator of which is the couple’s
20 joint federal adjusted gross income.

21 (d) *Administration.* Subsection (9e) (d), to the extent that it applies to the credit
22 under that subsection, applies to the credit under this subsection.”.

23 **2.** Page 851, line 2: after “(6)” insert “, (7s)”.

24 **3.** Page 851, line 7: after that line insert:

